



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR
450 N STREET, SACRAMENTO

OCTOBER 24, 2001, 1:30 P.M.

ACTION ITEMS & STATUS REPORT ITEMS

Agenda Item No: 1

Title: Property Tax Rules on Local Roll Procedures

Issue/Topic:

Should the Board authorize publication of the following changes to the Assessment Roll Procedures Rules (contained in Title 18, of the California Code of Regulations) as proposed by Board staff?

- Proposed amendments to Property Tax Rule 252, *Content of Assessment Roll*; Rule 254, *Use of Board-Prepared Roll as Unextended Roll*; and Rule 261, *Penalties, Form and Manner of Entry*.
- Proposed addition of new Property Tax Rule 255, *Enrollment of Supplemental Assessments*; Rule 263, *Roll Corrections*; Rule 264, *Base Year Value Corrections*; and Rule 265, *Board-Ordered Roll Changes*.
- Proposed repeal of Property Tax Rule 253, *Machine-Prepared Roll, Controls*; Rule 256, *Tape Storage of Roll Data*; and Rule 262, *Indexing Assessments of Escaped Property*.
- Proposed renumbering of Rule 304 as Rule 266, *Location of Local Roll for Inspection*.

Committee Discussion:

Staff described its recommendation to amend Property Tax Rules 252, 254, and 261; add new Property Tax Rules 255, 263, 264, and 265; repeal Property Tax Rules 253, 256, and 262; and renumber Rule 304 as Rule 266.

The Los Angeles County Assessor's Office suggested an amendment to subsection (b) of proposed Property Tax Rule 264 to provide that the four-year period for correcting a base year value does not commence until the value is enrolled.

Committee Action/Recommendation/Direction:

The Committee voted to recommend that the Board repeal Rules 253, 256, and 262; renumber Rule 304 as Rule 266; authorize publication of staff's recommended language for the Property Tax Rules 252, 254, 255, 261, 263, and 265; and authorize publication of staff's proposed Rule 264 with an amendment to subsection (b) that reflects the suggestion by the Los Angeles County Assessor's office.

Agenda Item No: 2

Title: Property Tax Rule 21, *Taxable Possessory Interests - Valuation*

Issue/Topic:

Which version of proposed Property Tax Rule 21, *Taxable Possessory Interests - Valuation*, should the Board adopt and authorize for publication?

Committee Discussion:

Staff described its recommendation to adopt a version of Proposed Property Tax Rule 21.

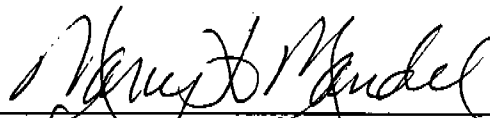
Several industry representatives, including the California Taxpayers' Association, spoke in support of staff's recommendation.

Assessors' representatives spoke in support of alternatives 1 and 2.

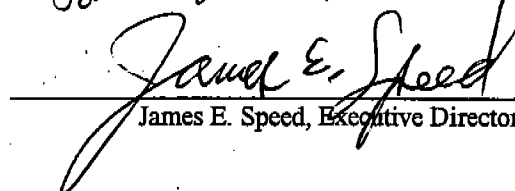
Committee Action/Recommendation/Direction:

The Committee voted to recommend that the Board authorize publication of staff's recommended language for Rule 21. The committee also voted to authorize the repeal of existing Property Tax Rules 21, 23, 24, 25, and 26.

Approved:



Kathleen Connell, Committee Chair



James E. Speed, Executive Director

BOARD APPROVED

At the October 25, 2001 Board Meeting



Deborah Pellegrini, Chief
Board Proceeding Division